



RECORDS RETENTION SCHEDULE



Prepared by
STATE RECORDS BRANCH
Public Records Division
Kentucky Department for Libraries and Archives

RECORDS RETENTION SCHEDULE

Signature Page

Board of Tax Appeals

 Agency

 Unit

June 1991

 Schedule Date
 June 13, 1996

 Change Date
 JUNE 13, 1996

 Date Approved by Commission

APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

Mary Z. Rahut

 Agency Head
Mary Z. Rahut

 Agency Records Officer
[Signature]

 State Archivist and Records Administrator
 Director, Public Records Division
[Signature]

 Chairman, Archives and Records Commission

6/4/96

 Date of Approval
 6/4/96

 Date of Approval
 5/31/96

 Date of Approval

 Date of Approval

The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

Larry B. Miller

 Records Analyst/Regional Administrator
[Signature]

 Appraisal Archivist
Wiana Moser

 State/Local Records Branch Manager

5/31/96

 Date of Approval
 5/31/96

 Date of Approval
 5/31/96

 Date of Approval

The determination as set forth meets with my approval.

Ed [Signature]

 Auditor of Public Accounts

JUNE 13, 1996

 Date of Approval

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Schedule Date: June 13, 1991

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

Public Protection Cabinet
Tax Appeals, Board of

Series	Records Title		Contents	Retention		
	and Description	Function and Use		Disposition Instruction		
01377	Card File - Board of Assessment Appeals (Supervisor's Tangible Property Tax Appeals) (N) NA	This series documents information of each Kentucky Board of Assessment Appeals case appealed to the Kentucky Board of Tax Appeals. The Board of Assessment Appeals cases include any tax assessments protested from property owners on the county level. These index cards include general reference information which is requested most of the time.	Name of parties; Case number; Final order; Name of county; Ruling on the case; Date	Agency: Permanent	Records Center:	Archives Center:
				Retain in agency		
01378	Card File - Citations of Authority (N) NA	This series documents information on Kentucky Board of Tax Appeal cases in which a judgment is made on the basis of a specific statute or other legal citing. This information is very useful in researching similar cases and is maintained separately to quickly find cases that are related. Each case with the same citing is cross-referenced.	Case names; Case number; Order number; Citations	Agency: Permanent	Records Center:	Archives Center:
				Retain in agency.		
01379	Card File - State Tax Appeals (N) NA	This series documents information on the Kentucky Revenue Cabinet tax appeal cases. The Revenue Cabinet tax appeal cases involve sales in use tax appeals, severance tax appeals, and other miscellaneous tax appeals. These index cards contain general information and are used for reference.	Name of parties; Final order number; Ruling on case; Citings	Agency: Permanent	Records Center:	Archives Center:
				Retain in agency		
01380	Case Files - State Tax Appeals (N) NA Change Date: 6/13/1996	This series documents appeals of taxes assessed by the Revenue Cabinet. Taxes which are likely to be appealed include use tax, severance and other miscellaneous taxes. An appeal to the Board results from a decision by the Revenue Cabinet which is unfavorable to the taxpayer. Pursuant to KRS 131.110, each taxpayer has 45 days to protest their tax to the Revenue Cabinet. The taxpayer may request a conference with the Cabinet. After conference, the Cabinet issues a final ruling on any matter still in controversy. After the final ruling has been issued, the taxpayer can appeal to the Board. A hearing will be set up, and the Board will issue a final ruling. After a decision is rendered, the taxpayer has 30 days to appeal to the Franklin Circuit Court or to the Circuit Court in the county in which they reside or operate a business. During the Circuit Court appeal, no new evidence can be introduced, and the Court only rules on the appropriate action of the Board. The aggrieved taxpayer's only recourse is to file an appeal to the Court of Appeals as provided by the Rules of Civil Procedure.	Docket sheet; Appeal; Transcript; Briefs; Depositions; Pleadings; Final Order; Certified mail card; Evidence	Agency: Indefinite	Records Center:	Archives Center:
				Destroy two years after case is closed		

STATE AGENCY RECORDS RETENTION SCHEDULE

Public Protection Cabinet

Tax Appeals, Board of

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
01381	Case Files - Board of Assessment (Supervisor's) Appeals (Tangible Property Tax Appeals) (N) NA Change Date: 6/13/1996	This series documents information on tax appeal cases involving a property owner who appeals their tax assessment to the Kentucky Board of Tax Appeals. The Board of Assessment Appeals cases involve protest of tax assessments at the county level. KRS 133.120 states that any taxpayer aggrieved by an assessment on real property made by the property valuation administrator may appeal to the Board of Assessment Appeals in their respective county. This board is comprised of three members of the local real estate community, who are appointed by the County/Judge Executive for four year terms. The taxpayer appeals his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property for which the appeal is filed, and stating to the county clerk the taxpayer's opinion of the fair cash value of the property. The county clerk notifies the Revenue Cabinet of all assessment appeals and of the dates and times of the hearings. Any person aggrieved by a decision of the (Board of Assessment Appeals), including the property valuation administrator, taxpayer, and Revenue Cabinet, may appeal the decision to the Kentucky Board of Tax Appeals. After the Board of Tax Appeals issues a ruling, the taxpayer could appeal to the Circuit Court in the county in which they live, or appeal to the Court of Appeals as provided by the Rules of Civil Procedure.	Docket Sheets; Appeals; Listing of when cases are being heard; Orders; Evidence; Final Order; Worksheets; Certified Mail Card	Agency: Indefinite	Records Center:	Archives Center:
				Destroy two years after case is closed		
01383	Order Books (N) NA	This series documents the orders and final judgement of each tax appeal case heard by the Kentucky Board of Tax Appeals. Once a final ruling has been made, a copy of the orders and final judgment is made and placed in the order books in numeric order.	Orders - numeric file number; name of parties; findings of fact; conclusions of law; order number	Agency: 15 Years	Records Center:	Archives Center: P
				Transfer to the State Archives		
01384	Franchise Assessment Books - (Old KY Tax Commission) (Old KY Tax Commission) Closed Date: 7/15/1964	CLOSED SERIES - This series was closed on the previous retention schedule and the books were to be transferred to the State Archives Center. There is no record of the transfer and they are cannot be found in the Board of Tax Appeals.		Agency: Indefinite	Records Center:	Archives Center: P
				Transfer to the State Archives		
03989	Index Book (N) NA	This series documents the case numbers and case names of all tax appeal cases heard by the Kentucky Board of Tax Appeals. This book is used as a index to the case files to quickly and easily find a specific case number or name.	Case name; Case number; Date	Agency: Permanent	Records Center:	Archives Center:
				Retain in agency		